NOTICE OF AN ELECTRONIC MEETING

The following meeting will have a videoconferencing/teleconferencing option. The public may attend in person at the location noted on the agenda. The public is encouraged to attend via electronic means. A Quorum of the County Board of Supervisors may be in attendance, however; only official business of the Airport Commission will take place or be acted upon by members of the Airport Commission.

HISTORIC · MINING · AGRICULTURAL · SCENIC · IOWA COUNTY 1829	**Iowa County Airport Commission Meeting** **Wednesday August 28, 2024 – 6:00 pm** Join Zoom Meeting: Meeting ID: 840 5719 8442 Passcode: 348657 Dial by your location: 1-312-626-6799 **Community Room of the Health and Human Services Building** **303 W Chapel Street** **Dodgeville, Wis. 53533**	**Iowa County Wisconsin**

For information regarding access for the disabled please call 935-0399.

Any subject on this agenda may become an action item.

1	Call to order by The Chair.
2	Roll Call. (Committee & Audience).
3	Consent Agenda: A. Approve the meeting Agenda for this August 28, 2024 Meeting B. Approve the Minutes of the July 24, 2024 Meeting. C. Next meeting date : TBD by the Chair
4	Report from committee members and an opportunity for members of the audience to address the committee. No action will be taken.
5	Review and Discuss the 2025 Airport Budget Proposal & Review the Year-To-Date July R&E report
6	Highway Commissioner's Report. A. Personal Property Tax Exemption Documentation. B. Discuss Deer on the Grounds Problem. C. Airport Terminal Grant update. D. Airport project updates. E. Absent Commission member assignments – Policy 101.
7	Airport Manager's Report. A. Fuel Sales Report – July 2024. B. Events – Wings & Wheels September 21 and EAA Young Eagles October 19.

8	Airport Commission Chair Report.
9	Closed Session: Motion to convene into closed session pursuant to State Statute 19.85(1)(e) Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. (Discuss Iowa County Airport Land Program Grant Request – North Property Acquisition).
10	Motion to Return to Open Session.
11	Possible Action on the Closed Session Topic.
12	Adjournment. Set the Next meeting date and time. To Be Determined by the Chair
Posting verified by the County Clerk's Office: Date: Initials:	

NOTICE OF AN ELECTRONIC MEETING

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Iowa County Airport Commission Meeting

Wednesday July 24, 2024 – 6:00 pm

Join Zoom Meeting:
https://us02web.zoom.us/j/82761839738?pwd=2xV9u6dz8FKThlCmyNKJ0mkiEpbpGq.1

Meeting ID: 827 6183 9738
Passcode: 057528
Dial by your location: 1-312-626-6799

Community Room of the Health and Human Services Building
303 W Chapel Street
Dodgeville, Wis. 53533

Iowa County Wisconsin

For information regarding access for the disabled please call 935-0399.

Any subject on this agenda may become an action item.

1	Call to order by The Chair. Meeting Called to order by chair Masters at 6:02pm
2	Roll Call. (Committee & Audience). Committee members present Gander, Kreul, Lease, Masters, Christen, Present on zoom Nelson, Gust absent, Others in attendance Gallee, SEHInc Falch, SEHInc Bormann, Present on zoom Nankee, Manager Williams, Commissioner Hardy
3	Consent Agenda: A. Approve the meeting Agenda for this July 24, 2024 Meeting Motioned by Lease to approve the agenda for this meeting ; 2nd by Gander. B. Approve the Minutes of the June 12, 2024 Meeting. Motioned by Lease to approve the minutes for this meeting; 2nd by Gander. C. Approve the Minutes of the June 20, 2024 Meeting. Amendment to correction of minutes Nankee was present, motioned by Kreul; 2nd by Lease. D. Approve the Minutes of the June 26, 2024 Meeting. Motion by Lease to approve the minutes for this meeting; 2nd by Gander. Motions approved unanimously.

4	Report from committee members and an opportunity for members of the audience to address the committee. No action will be taken. No comments / No action taken.
5	Committee Workshop to review, discuss, and decide on Various Aspects of a Proposed New Terminal Building in preparation for an Airport Terminal Grant Program Application – Presentation SEHInc. SEHInc Falch presents the recap of FAA/BOA meeting along with the assessment to previous building/terminal plans to show the possible outcomes. Falch also explains the changing of terms on updated Terminal building plans to consider making for funding consideration. SEHInc Bormann talks about interior changes with rooms sizing changes loosing space in the concession space to add on to the lounge/pilots area. Along with additional space added to the roof structure. Falch adds in moving building to the south and splitting future fuel farm plans on either side of the new terminal building with out changing the east and west movement of the building to allow ample space on the ramp/parking in front. Motion by Gander to approve figure 1 with space between the existing hangar and the new terminal building to allow space for fuel farm to be on separate sides of the new terminal building; 2nd by Nelson. Motion approved unanimously. Revision to motion by Lease to adopt floor plan with revison to shower areas and change the name to concessionaire space; 2nd by Kreul. Motion approved unanimously. Motion by Nelson to submit grant application on behalf of the county as planned and budgeted by SEHInc to the FAA; 2nd by Gander. Motion approved unanimously.
6	Discuss Airport Commission membership, meeting attendance, and quorum requirements. Commissioner Hardy explains the commission requirements and laws based on who can be appointed. Moition by Gander to clarify and make revisions to policy 101 for commission review; 2nd by Lease. Motion approved unanimously.
7	Highway Commissioner's Report. A. Review costs to-date for the Airport Terminal Project Phase 1 - Conceptual planning and Airport Terminal Grant submittal due on July 31, 2024. B. Review and discuss the next steps for the Airport Terminal Project. Hardy explains the upcoming deadlines and timetable to reach each goal in time for the upcoming projects. C. Taxilane F1 construction update. Hardy explains being able to close the taxilane project with finishing up seeding along taxilane and moving money over for the new taxilane project.

	D. Airport Layout Plan, Master Plan, Airport Petition, and Assurances process update. Hardy details that the BOA has received the updates needed to the ALP to be able to send off to the FAA, the future of the Master plan along with future plans on the Nested T Hangars.
8	Airport Manager's Report. Williams explains the previous weeks events leading up to EAA Oshkosh and the success the airport had over the month and previous week in fuels sales from a successful event and promotion bringing air traffic in to enjoy the Iowa County Airport.
9	Airport Commission Chair Report. No report made.
10	Adjournment. Set the Next meeting date and time. To Be Determined by the Chair Next meeting set for Wednesday, August 28th at the HHS building in Dodgeville. Motion to adjourn by Christen; 2nd by Lease. Meeting adjourned at 7:59pm.
Posting verified by the County Clerk's Office: Date: Initials:	

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AGENDA ITEM COVER SHEET

Title: Review July Revenue/Expense Statement and 2025 Budget Request ◉ Original ○ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM (Please provide detailed information, including deadline):

Review a summary of the airport end of July 2024 revenue and expense statement and fund balances. Review and discuss the 2025 Airport Budget request.

RECOMMENDATIONS (IF ANY):

Review 2024 YTD for information. Provide feedback on proposed projects and budget items for 2025.

ANY ATTACHMENTS? (Only 1 copy is needed) ○ Yes ○ No If yes, please list below:

Copy of both reports and the 5-year capital plan.

FISCAL IMPACT:

In the 2025 budget process.

LEGAL REVIEW PERFORMED: ○ Yes ◉ No **PUBLICATION REQUIRED:** ○ Yes ◉ No

PRESENTATION?: ◉ Yes ○ No How much time is needed? 5-10 Mins.

COMPLETED BY: CRH **DEPT:** HWY

2/3 VOTE REQUIRED: ○ Yes ◉ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: 08-28-2024 **AGENDA ITEM #** 5

COMMITTEE ACTION:

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IOWA COUNTY AIRPORT
BUDGET TO ACTUAL
AS OF 7/31/24

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	AVAILABLE BUDGET	% USED
REVENUES						
41110 GENERAL PROPERTY TAXES	$ (50,000.00)	$ -	$ (50,000.00)	$ (50,000.00)	$ -	100.00
41221 SALES TAX DISCOUNT	-	-	-	(20.00)	20.00	100.00
46340 AIRPORT FUEL REVENUE	(108,001.00)	-	(108,001.00)	(107,394.15)	(606.85)	99.40
46341 HANGAR RENT	(30,500.00)	-	(30,500.00)	(8,822.10)	(21,677.90)	28.90
48206 RENTAL INCOME CROP LAND	(29,750.00)	-	(29,750.00)	(22,112.50)	(7,637.50)	74.30
48600 MISCELLANEOUS REVENUE	-	-	-	(431.00)	431.00	100.00
49216 TRANSFER AIRPORT CAPTL FUNI	(30,500.00)	-	(30,500.00)	-	(30,500.00)	0.00
TOTAL REVENUES	$ (248,751.00)	$ -	$ (248,751.00)	$ (188,779.75)	$ (59,971.25)	
EXPENDITURES						
50216 JANITORIAL	$ 3,960.00	$ -	$ 3,960.00	$ 2,044.02	$ 1,915.98	51.60
50220 RECYCLING & SOLID WASTE	1,000.00	-	1,000.00	-	1,000.00	0.00
50221 UTILITIES	12,500.00	-	12,500.00	7,209.26	5,290.74	57.70
50225 TELEPHONE	5,200.00	-	5,200.00	2,767.07	2,432.93	53.20
50246 EQUIPMENT REPAIR/MAINTEN	13,000.00	-	13,000.00	623.56	12,376.44	4.80
50247 BUILDING REPAIR/MAINTENA	23,224.00	-	23,224.00	12,236.59	10,987.41	52.70
50290 CONTRACT SERVICES	89,167.00	-	89,167.00	43,104.82	46,062.18	48.30
50295 HIRING & RECRUITING	500.00	-	500.00	975.48	(475.48)	195.10
50310 OFFICE SUPPLIES	300.00	-	300.00	115.00	185.00	38.30
50311 POSTAGE	300.00	-	300.00	54.62	245.38	18.20
50317 COPIER CHARGES & SUPPLIE	300.00	-	300.00	14.00	286.00	4.70
50325 CONFERENCES & TRAINING	-	-	-	10.00	(10.00)	100.00
50347 CREDIT CARD FEE	250.00	-	250.00	86.83	163.17	34.70
50350 REPAIRS & MAINTENANCE SU	-	-	-	959.94	(959.94)	100.00
50351 FUEL	90,000.00	-	90,000.00	67,695.19	22,304.81	75.20
50358 FUEL EXPENSE	4,000.00	-	4,000.00	1,733.08	2,266.92	43.30
50359 FUEL TANK TESTING & REPA	1,350.00	-	1,350.00	1,737.30	(387.30)	128.70
50510 INSURANCE ON BUILDINGS	2,000.00	-	2,000.00	4,913.43	(2,913.43)	245.70
50512 INSURANCE ON VEHICLES &	1,700.00	-	1,700.00	-	1,700.00	0.00
50805 CAPITAL OUTLAY > $5000	-	-	-	6,503.56	(6,503.56)	100.00
TOTAL EXPENDITURES	$ 248,751.00	$ -	$ 248,751.00	$ 152,783.75	$ 95,967.25	
				-35,996.00		

IOWA COUNTY AIRPORT
BALANCE SHEET
AS OF 7/31/24

Account Number	Description		Account Balance
262 IOWA COUNTY AIRPORT			
Assets		**Total Assets**	**333,941.43**
26200000 10010	IOWA CO AIRPORT AP CASH		162,280.56
26200000 11112	IA COUNTY AIRPORT CASH		10,289.50
26200000 13110	ACCOUNTS RECEIVABLE		71,898.05
26200000 13111	A/R - HANGAR RENT		9,732.06
26200000 14800	LEASE RECEIVABLE		45,803.67
26200000 16111	INVENTORY		33,937.59
Liabilities		**Total Liabilities**	**(45,842.53)**
26200000 24213	SALES TAX PAYABLE-AIRPORT		(38.86)
26200000 28800	DEF INFLOW - LEASES		(45,803.67)
Fund Balance		**Total Fund Balance**	**(288,098.90)**
26200000 34203	FUND BALANCE-IA COUNTY AIRPT		(252,102.90)
26200000 34900	REVENUE CONTROL		(188,779.75)
26200000 34950	EXENDITURE CONTROL		152,783.75
26200000 34960	ESTIMATED REVENUE		248,751.00
26200000 34970	APPROPRIATIONS		(248,751.00)
		Total Liabilities + Fund Balance	**(333,941.43)**

2025 AIRPORT REVENUE BUDGET

NEW ACCOUNT NUMBER (ORG CODE - OBJECT)	ACCOUNT DESCRIPTION	ACTUAL 12-31-2021	ACTUAL 12-31-2022	ACTUAL 12/31/23	YTD 7-31-2024	2024 ADOPTED	2025 DEPARTMENT BUDGET REQUEST
26253510 - 41110	TAX LEVY-IA COUNTY AIRPORT	76,437.00	70,000.00	60,000.00	50,000.00	50,000.00	50,000
26253510 - 41221	SALES TAX DISCOUNT	40.00	40.00	40.00	20.00	.00	
26253510 - 43534	AIRPORTS - STATE GRANTS	45,000.00	51,630.86	.00	.00	.00	
26253510 - 46340	IA CO AIRPORT REV-FUEL	152,172.03	200,694.41	123,087.21	65,579.25	130,697.25	132,750
26253510 - 46341	IA CO ARPRT REV-HANGAR REN	30,273.61	30,680.99	26,748.97	8,822.10	30,500.00	30,953
26253510 - 48100	INTEREST INCOME-LAND LEASE	.00	.00	46.18		.00	
26253510 - 48206	IA CONTY AIRPORT LAND RENT	29,725.00	29,212.50	29,212.00	22,112.50	29,750.00	44,225
26253510 - 48300	SALE OF FIXED ASSETS	1,405.00	2,750.00	.00	431.00	5,350.00	
26253510 - 48410	INSURANCE RECOVERY	5,690.00	.00	.00		.00	
26253510 - 49119	NOTE PROCEEDS	.00	.00	.00		10,000.00	10,000
26253510 - 49216	TRANSFERS IN FRM AIRPORT CAP F	.00	.00	.00		30,500.00	56,000
	TRANSFERS IN FRM OPERATING FUN	.00	.00	.00		.00	
		340,742.64	385,008.76	239,134.36	146,964.85	286,797.25	323,928
		Fees	# Agreements	Revenue			
	Hangar Rents Nested Tee #1-10	131.25	10.00	15,750.00	T1-T10		
	Hangar Rents Box C / L / N /	262.50	3.00	9,450.00	C, L, & N.		
	SASO	.03	4,830.00	144.90	DriftlessAero		
	H-K, O, 1-8, 10-17, 19	.088		5,846.02			
	SASO's Hangars A and 18	.11		2,025.65	Ripp, UWHealth		
	Sewer & Water, Annual	300.00	3.00	900.00	Ripp, Hamilton, DriftlessAero		
	Private Septic Land Rent	.11	2,504.00	275.44	UWHealth		
				34,392.01			

2025 AIRPORT EXPENDITURE BUDGET

NEW ACCOUNT NUMBER (ORG CODE - OBJECT)	ACCOUNT DESCRIPTION	ACTUAL 12-31-2021	ACTUAL 12-31-2022	ACTUAL 12-31-2023	YTD 7-31-2024	2024 ESTIMATED	2025 DEPARTMENT BUDGET REQUEST	
26253510 - 50216	JANITORAL/HOUSEKEEPING SVC	.00	.00	1,980.00	2,044	3,504	4,000	
26253510 - 50220	RECYCLING AND SOLID WASTE	.00	.00	.00	.00	500	1,000	
26253510 - 50221	UTILITIES	8,569.44	10,976.64	10,397.45	7,209	12,359	12,000	
26253510 - 50225	TELEPHONE	5,185.98	4,715.08	4,783.80	2,767	4,744	5,000	
26253510 - 50246	EQUIPMENT REPAIRS/MAINTENA	4,022.27	16,866.01	11,009.50	624	13,000	13,000	
26253510 - 50247	BUILDING REPAIRS /MAINTENANCE	.00	18,485.92	18,533.36	12,237	23,224	11,750	
26253510 - 50290	MGMNT CONTRACTED SERVICES	83,159.92	86,401.64	86,996.00	43,105	86,210	86,667	
26253510 - 50295	ADVERTISING & BIDS	510.00	40.81	261.46	975	1,672	450	
26253510 - 50310	OFFICE SUPPLIES	192.97	67.44	683.90	115	197	500	
26253510 - 50311	POSTAGE	169.11	133.30	167.24	55	94	200	
26253510 - 50317	COPIER FEES/CHARGES	72.00	169.00	90.00	14	24	100	
26253510 - 50325	CONFERENCES & TRAINING	522.00	.00	.00	10	.00	.00	
26253510 - 50340	IA CO AIRPORT OUTLAY > $50	.00	.00	.00	.00	N/A	.00	
26253510 - 50347	CREDIT CARD FEES	227.03	439.19	319.59	80	250	400	
26253510 - 50350	GROUNDS MAINTENANCE	11,756.11	896.73	1,131.61	960	1,646	13,000	
26253510 - 50351	FUEL-AIRPLANES	107,245.82	153,495.66	97,914.92	39,210	98,300	100,000	
26253510 - 50358	FUEL - EQUIPMENT / VEHICLES	3,869.67	3,590.39	3,892.73	1,733	2,971	4,000	
26253510 - 50359	FUEL TANK TESTING & REPAIR	707.50	2,497.74	2,198.18	1,737	2,978	2,500	
26253510 - 50460	DESIGNATED DONATIONS	.00	.00	1,650.00	.00	.00	.00	
26253510 - 50510	BUILDING & PROPERTY INS	8,154.48	10,122.99	11,728.92	4,913	4,913	5,000.00	**
26253510 - 50512	INSURANCE ON EQUIPMENT	.00	.00	.00	.00	4,713.00	3,561.00	**
TBD	STORAGE TANK LIABILITY INS	1,422.00	1,528.00	.00	4,713	1,041.19	4,800.00	**
26253510 - 50740	BAD DEBT EXPENSE	92.00	17.82	.00	.00	.00	.00	
26253510 - 50805	CAPITAL OUTLAY > $5000	.00	.00	3,377.72	6,504	6,500.00	56,000.00	Cap Plan
26253510 - 59214	TRANSFER TO CAPITAL FUND	.00	.00	.00	.00	.00	.00	
		235,878.30	310,444.36	257,116.38	129,004	268,839	$ 323,928.00	
	Rev - Exp	104,864.34	74,564.40	-17,982.02	17,961	17,958	$ -	
	Exp Totals			**257,116.38**			**$ 323,928.00**	
	Amount of Increase/Decrease to the Levy						$ -	
	% of Levy Increase/(Decrease)						0.00%	
	** - 2024 Insurance funded $10K from Borrowing Note							

MRJ Airport Capital Outlay Plan 2025-2029

AIP #	YEAR		Project Total	Entitlement	BIL	Apportionment	Discretionary	Total AIP - Federal	State Grant Match	Tax Levy or G.O. Debt	Fund Balance	Comment
				FUNDING SOURCES & COST SHARE — Federal Share								
												Airport Fund Balances
												$ 260,169
	2024	Account / Fund Balances		$ 318,000	$ 300,000						$ 267,718	$ 7,550
18	A	Improve Airport Drainage (Design Stormwater Bio-retention Basin)	$ 38,296	$ 34,466				$ 34,466	$ 1,915		$ 1,915	Stormwater Project Amendment
	B	Conduct Exhibit A Update Master Plan Phs2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Schedule to complete or move $ to hangars - Entitle 72K+4K+4K
18	C	Construct Taxilane F1 Phs 1	$ 310,000	$ 279,000	$ -	$ -	$ -	$ 279,000	$ 15,500	$ -	$ 15,500	Update Const. Estimate
18	D	Improve Airport Drainage (Construct Stormwater Bio-retention Basin)	$ 700,399	$ 97,599	$ -	$ 572,000	$ -	$ 669,599	$ 15,400	$ -	$ 15,400	Stormwater for Improvement Area
19	E	Design Taxiway C/D1/D2 (East of Fuel Farm)	$ 20,000	$ -	$ 18,000	$ -	$ -	$ 18,000	$ -	$ -	$ 2,000	W/in 50Ft of Fuel Farm is considered Revenue Generating if using AIP$
20	F	Design Taxilane F1 Phase 2 to Nested Tee Hangar	$ 50,000	$ 45,000	$ -	$ -	$ -	$ 45,000	$ 2,500	$ -	$ 2,500	ALP need to be Completed to Start
21	G	Design Taxilane G7	$ 60,000	$ 54,000	$ -	$ -	$ -	$ 54,000	$ 3,000	$ -	$ 3,000	ALP need to be Completed to Start
22	H	Design Airport Hangar #38 - Box/Nested Tee	$ 120,000	$ -	$ 108,000	$ -	$ -	$ 108,000	$ -	$ -	$ 12,000	Revenue Generating if AIP$, No State Cost Share
		Subtotal	$ 1,298,695	$ 510,065	$ 126,000	$ 572,000	$ -	$ 1,208,065	$ 38,315	$ -	$ 52,315	
	2025	Account / Fund Balances		$ (33,065)	$ 324,000	$ (413,000)					$ 215,403	
	A	Snow Removal Equipment Acquisition	$ 300,000	$ 150,000	$ -	$ 120,000	$ -	$ 270,000	$ 15,000	$ -	$ 15,000	Last Equipment from 2008.
	B	Construct Taxiway D1/D2 (East of Fuel farm)	$ 70,000	$ -	$ 63,000	$ -	$ -	$ 63,000	$ -	$ -	$ 7,000	W/in 50Ft of Fuel Farm is considered Revenue Generating if using AIP$
	C	Construct Taxilane F1 Phs 2 to Nested Tee Hangar	$ 300,000	$ -	$ -	$ 270,000	$ -	$ 270,000	$ 15,000	$ -	$ 15,000	ALP need to be Completed to Start
	D	Construct Taxilane G7	$ 380,000	$ -	$ -	$ 342,000	$ -	$ 342,000	$ 19,000	$ -	$ 19,000	ALP need to be Completed to Start
		Subtotal	$ 1,050,000	$ 150,000	$ 63,000	$ 732,000	$ -	$ 945,000	$ 49,000	$ -	$ 56,000	
	2026	Account / Fund Balances		$ (24,065)	$ 411,000						$ 159,403	

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2023 Wisconsin Act 12 – Personal Property Exemption

The Wisconsin Department of Revenue (DOR) distributed a notification of 2023 Wisconsin Act 12 (Act 12) on July 12, 2023. The notification included an overview with a summary of the significant statewide changes.

The following is DOR's responses to questions on personal property exemption that is effective January 1, 2024.

General

1. **When is personal property exempt?**
   The exemption applies starting with the January 1, 2024, assessment. Exempt personal property will not have a 2024 assessment or 2024 property tax bill.

2. **What personal property is exempt?**
   - Act 12 created sec. 70.111(28), Wis. Stats.
   - Exemption applies to:
     a. Personal property as defined in sec. 70.04, Wis. Stats.
     b. Steam and other vessels, furniture, and equipment
   - Exemption does not apply to:
     a. Real property as defined in sec. 70.03, Wis. Stats.
     b. Buildings, improvements and fixtures on leased land, exempt land, forest croplands and managed forestland assessed as real property under sec. 70.17(3), Wis. Stats.
     c. Sec. 70.17(3), Wis. Stats., also requires real property assessment of manufactured and mobile homes unless subject to a parking permit fee under sec. 66.0435(3), Wis. Stats., or otherwise exempt under a state law
     d. Utility property subject to state taxation under sec. 76.025(2), Wis. Stats.

3. **Does the exemption impact 2023 and prior personal property taxes?**
   - No, state law remains in effect to distribute and collect 2023 personal property tax bills payable in 2024
   - State law also remains in effect for collection of personal property taxes in the event of omitted personal property assessments (sec. 70.44, Wis. Stats.) and correction of personal property errors (sec. 70.43, Wis. Stats.)

4. **Are Statements of Personal Property (PA-003) required for local assessment in 2024?**
   - Form PA-003 is not required for 2024
   - Act 12 amended sec. 70.35(3), Wis. Stats. to end collection of the PA-003 with the 2023 assessment – *For assessments made before January 1, 2024, each return shall be filed with the assessor on or before March 1 of the year in which the assessment provided by s. 70.10 is made...*

Qualifying Property

5. **How do you determine if property is taxable real property or exempt personal property?**
   - Whether property is taxable real property or exempt personal property is determined by first applying state law (secs. 70.03, 70.04, and 70.17(3), Wis. Stats.) and then applying state court cases to property not specifically classified by state law.

     State court cases provide a three-factor test to determine real property:

     a. Actual physical annexation to the real estate
        - Is the property attached to the walls and foundation of a structure, and/or built into the structure?
        - Is the property interconnected through electrical systems, plumbing?

     b. Application or adaptation to the use or purpose to which the realty is devoted
        - Is the building and property in question adapted to the same purpose of the real property?

     c. Intention on the part of the person creating the annexation to make the item a permanent part of the realty
        - Would the average person under similar circumstances intend to make the property permanent? The "intent" is judged by how the added property is adapted to the principal use of the land and buildings.
        - Is the objective and presumed intent, of an ordinary person, that the structure and integrated equipment are permanent parts of the real property?

- Cases applying the three-factor test include:
  - *Premonstratensian Fathers v. Badger Mut. Ins. Co., 46 Wis.2d 362, 175 N.W.2d 237 (1970)*
  - *DOR v. A.O. Smith Harvestore Products, Inc., 72 Wis. 2d 60, 240 N.W.2nd 357 (1976)*
  - *Pulsfus Poultry Farms, Inc. v Town of Leeds, 149 Wis. 2d 797, 440 N.W.2d 329 (1989)*
  - *All City Comm. Co. v. DOR, 263 Wis. 2d 394, 661 N.W.2d 845 (2003)*

6. **Is the same approach to determine taxable real property applied to all property types and situations?**
   Yes, apply state law and the three-factor test to determine taxable real property.

7. **What is the definition of an improvement?**
   An improvement is a permanent addition to or betterment of real property that enhances its capital value, involves the expenditure of labor or money, and is designed to make the property more useful or valuable as distinguished from ordinary repairs. Examples include buildings, structures, fixtures and any alterations, attachments or annexations to land that are intended to remain so permanently attached or annexed, such as sidewalks, trees, roads and drive ways, parking lots, tunnels, watermain access, drains, sewers and septic systems, electrical access and other utility access, landscaping including clearing, draining, grading, and the creation of berms, embankments, terraces and ponds.

8. **What is the definition of leasehold improvements and are they taxable?**
   - Leasehold improvements are improvements, additions and renovations made to a leased real property by the lessee
   - Leasehold improvements may be taxable real property or exempt personal property. Apply the three-factor test to the property.

9. **What is the definition of a fixture?**
   A fixture is an article that was once personal property but has been installed in, or attached to, land or buildings in some more or less permanent manner so that such article is regarded in law as part of the real estate.

10. **Is taxability of an article impacted by a lease?**
    - It depends. First, use the three-factor test to determine if the article is real property.
    - If the article is determined to be real property, the article is taxable unless specifically exempted by a separate state law. Sec. 70.17(3), Wis. Stats., requires real property assessment for buildings, improvements and fixtures on leased real property.
    - If the article is determined to be personal property, the article is exempt

11. **How does a property owner contest real property taxability determinations?**
    - The process to contest taxability starts with filing a claim of unlawful tax under sec. 74.35, Wis. Stats.
    - See pages 29-30 of DOR's Guide for Property Owners for unlawful tax claim process information
    - Note: The local Board of Review only hears appeals on valuation and does not have the authority to determine whether property is taxable or exempt.

Assessment of Real Property Previously Assessed as Personal Property

12. **Can an improvement on leased land still be assessed separately as personal property?**
    No, Act 12 amended sec. 70.17(1), Wis. Stats. and removed the option of assessing improvements on leased land as personal property.

13. **How are real property buildings, improvements and fixtures previously assessed as personal property, assessed in 2024?**
    - State law provides two processes to list and value buildings, improvements, and fixtures that are on leased land, exempt land, forest cropland and managed forest land along with mobile homes not subject to a parking permit fee or otherwise exempt
      a. Under sec. 70.03, Wis. Stats. – update the existing parcel's listing and value to include all buildings, improvements, and fixtures
      b. Under secs. 70.17(3) or 70.27, Wis. Stats. – create a separate parcel for the buildings, improvements, and fixtures

14. **How are buildings, improvements, and fixtures assessed when located on property in a Wisconsin Department of Natural Resources (DNR) forest program (ex: Managed Forest Land-MFL)?**
    - Act 12 created sec. 70.17(3), Wis. Stats., which requires real property assessment of buildings, improvements, and fixtures on forest cropland and MFL
    - Act 12 also amended secs. 77.04(1) and 77.84(1), Wis. Stats. to require real property assessment of buildings on forest cropland and real property assessment of buildings, improvements, and fixtures on MFL
    - State laws provide two processes to list and value buildings, improvements, and fixtures that are on forest cropland or MFL
        a. Under sec. 70.03, Wis. Stats. – update the existing parcel's listing and value to include all buildings, improvements, and fixtures
        b. Under sec. 70.17(3) or 70.27, Wis. Stats. – create a separate parcel for the buildings, improvements, and fixtures

15. **How are buildings, improvements, and fixtures assessed when on exempt land?**
    - Act 12 created sec. 70.17(3), Wis. Stats., which requires real property assessment of taxable buildings, improvements, and fixtures on exempt land
    - State law provides two processes to list and value buildings, improvements, and fixtures that are on exempt land
        a. Under sec. 70.03, Wis. Stats. – update the existing parcel's listing and value to include all buildings, improvements, and fixtures
        b. Under secs. 70.17(3) or 70.27 – Wis. Stats., create a separate parcel for the buildings, improvements, and fixtures

16. **Which laws provide an assessor with the authority to update an existing parcel's listing and value to include all buildings, improvements, and fixtures located on the parcel?**
    - State law (sec. 70.03, Wis. Stats.) – defines real property as *...not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto...*
    - State law (secs. 70.12, 70.17, 70.23, and 70.32 Wis. Stats.) – requires the assessor to list each parcel of real property on the assessment roll

17. **How is a parcel created?**
    - When either the property owner or the municipality create a parcel, the following steps apply:
        a. The document with a parcel description is recorded with the county register of deeds
        b. The county real property lister creates the parcel according to the recorded document, establishes a parcel number
        c. The assessor lists and values each parcel on the assessment roll
    - State law (sec. 70.27, Wis. Stats.) provides a process for the municipality to create a parcel through an assessor's plat
        a. Assessor's plat is an existing process under state law for a municipality to create a plat recorded with the register of deeds (ROD) containing separate parcel numbers and legal descriptions for each property identified in the plat
        b. Act 12 amended sec. 70.27, Wis. Stats. – to allow this process for buildings, improvements, and fixtures that are on leased land, exempt land, forest cropland, and managed forest land along with mobile homes not subject to a parking permit fee or otherwise exempt
    - Property owners may create parcels through a metes and bounds description, certified survey map, subdivision plat, or condominium plat that contain parcel descriptions and are recorded with the ROD
        a. Contact the local zoning and land information offices for regulations and restrictions that may impact the process to create separate parcels for buildings, improvements, and fixtures
        b. After recording at the ROD, the county real property lister provides a parcel number and then the assessor lists and values each parcel separately on the assessment roll
    - Building (s), fixture (s), or improvement (s) recording document
        a. Available for sec. 70.17(3) Wis. Stats., and:
            - Creating a new parcel for the building(s), fixture(s), and/or Improvement(s)
            - Transferring building(s), fixture(s), and/or improvement(s)
            - Adding building(s), fixture(s), and/or improvement(s)
            - Removing building(s), fixture(s), and/or improvement(s)
        b. See Register of Deeds Association website for the statewide template
        c. Contact the County Real Property Lister with questions

18. **How is a parcel listed on the roll with only an improvement assessed value?**
    - List the improvement only parcel on the real property roll (PA-539-2) in the district where the improvement is located as required by sec. 70.12, Wis. Stats.
    - List the assessed value as required by state law (secs. 70.32(2)(a), 70.53, 70.65(2)(a),Wis. Stats.)
      a. Note: Sec. 70.17(3), Wis. Stats. provides for a real property assessment with only an improvement value – list the improvement's assessed value and a $0 land value
    - The remaining real property roll information requirements under state law apply to a parcel with only an improvement assessed value
      a. Property owner – secs. 70.17, 70.65(2)(a), Wis. Stats.
      b. Parcel number – secs. 70.337(1)(b), 70.09(3)(a), Wis. Stats.
      c. School district – sec. 70.53, Wis. Stats.
      d. Special district – sec. 70.09(3)(a), Wis. Stats.
      e. Tax incremental district – secs. 60.85(5)(h), 66.1105(5)(f), Wis. Stats.
      f. Description/location of property – secs. 70.23, 70.25, 70.65(2)(a), Wis. Stats.
      g. Classification – secs. 70.32(2)(a), 70.53, Wis. Stats.

19. **What are the requirements for the parcel's description?**
    - State law (sec. 706.05(2m)(a), Wis. Stats.) provides the following as complete legal descriptions:
      a. **Metes and bounds require at a minimum –** Quarter Section, Section, Township, Range and metes and bounds description associated with the Public Land Survey System or Private Claim or Government Lot (sec. 66.0217(1)(c), Wis. Stats.)
      b. **Plat/subdivisions require at a minimum –** are a land division and describe the property by Lot, Outlot, and Block number (as applies) and the Plat/subdivision name (sec. 236.28, Wis. Stats.) including the description reference to "County Plat," "Town Plat," or "Municipal Plat" (sec. 236.45(2)(am), Wis. Stats.)
      c. **Certified survey maps require at a minimum –** are a land division and describe the property by Lot or Outlot number, Map number, Volume and Page, if assigned, **and** Document number where map is recorded and County name (sec. 236.34(3), Wis. Stats.)
      d. **Condominiums require at a minimum –** Unit number, Condominium name and appurtenance number (sec. 706.01(7r)(b), Wis. Stats.).
      e. **Assessor's plats require at a minimum –** are a land division and describe the property by Lot or Outlot number, Block number (as applies) and Assessor's Plat name (sec. 70.27(3)(a), Wis. Stats.).
    - Note: Act 12 created sec. 706.05(2m)(b)3, Wis. Stats. that allows for abbreviated legal description for descriptions of property specified under sec. 70.17 (3),Wis. Stats. A recommended abbreviated description contains town, range, section, quarter section, quarter-quarter, or Government Lot number and reference to the land parcel number/document where the improvement is located.

20. **What if municipal and county assessment and taxation information technology systems and applications do not provide the functionality to implement the exemption?**
    - DOR provides requirements to implement assessment law changes in the WPAM
    - Software vendors are expected to make system updates as necessary to comply with the requirements. This also applies to local governments with proprietary software.

Correction of Errors and Assessment of Omitted Property

21. **What if an error is discovered with a 2023 assessment of personal property?**
    - Act 12 amended sec. 70.43, Wis. Stats. – *If the assessor discovers a palpable error in the assessment of a tract of real estate or an item of personal property, for personal property assessments made before January 1, 2024...*
    - The amendment allows the correction of a 2023 personal property error on the 2024 assessment roll

22. **What if personal property omitted from the 2022 or 2023 assessment is discovered?**
    - Act 12 amended sec. 70.44, Wis. Stats. – *Real property omitted from assessment in any of the 2 next previous years or personal property assessments made before January 1, 2024, and omitted from any of the 2 next previous years...*
    - The amendment allows assessment of personal property on the:
      - 2024 roll that was omitted from the 2022 or 2023 assessment rolls
      - 2025 roll that was omitted from the 2023 assessment roll

BUILDING(S), FIXTURE(S), AND/OR IMPROVEMENT(S) DOCUMENT

(Wis. Stat. § 70.17(3))

THIS DOCUMENT, made between Racine County

("Grantor" whether one or more), and Joseph F. Moulis & Donna M. Moulis

("Grantee" whether one or more). Grantor, for valuable consideration, hereby conveys to Grantee the following building(s), fixture(s), and/or improvement(s) on leased lands, exempt lands, forest croplands or managed forest lands, as identified under Wis. Stat. §70.17(3):

See attached legal description

This transaction is exempt from fee pursuant to Wis. Stats. 77-25(3)

Name and Return Address

It is the intention of the Grantor/Grantee that the Land underlying the Building(s), Fixture(s), and/or Improvement(s) IS NOT Included on this Document.

Parcel Identification Number(s) (PIN) for Real Property on which the Building(s), Fixture(s), and/or Improvement(s) are located:

276-0000-00154-001

This document is being recorded to:

■ Create a new PIN for the above described Building(s), Fixture(s), and/or Improvement(s)

☐ Transfer the above described Building(s), Fixture(s), and/or Improvement(s)

☐ Other ______________________

Parcel Identification Number(s) (PIN) for Building(s), Fixture(s), and/or Improvement(s) (if already created):

Old 2023 PP # 276-P04015019 - New 2024 # 276-00-00-00150-274

This IS NOT homestead property
(is) (is not)

Dated ______________________

Grantor(s):

______________________ (SEAL)
* ______________________

______________________ (SEAL)
* ______________________

______________________ (SEAL)
* ______________________

______________________ (SEAL)
* ______________________

AUTHENTICATION

Signature(s) ______________________

____

Authenticated on ______________________

____

* ______________________

TITLE: MEMBER STATE BAR OF WISCONSIN
(If not, ______________________
Authorized by Wis. Stat. 706.06)

THIS INSTRUMENT DRAFTED BY:

____

ACKNOWLEDGMENT

STATE OF ______________________)
) SS.
______________________ COUNTY)

Personally came before me on ______________________,
the above-named ______________________

to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

* ______________________

Notary Public, State of Wisconsin
My Commission (is permanent) (expires: ________)
(Signatures may be authenticated or acknowledged. Both are not necessary.)

THIS IS A STANDARD FORM. ANY MODIFICATIONS TO THIS FORM SHOULD BE CLEARLY IDENTIFIED.

BUILDING(S), FIXTURE(S), AND/OR IMPROVEMENT(S) DOCUMENT

(Wis. Stat. § 70.17(3))

901718

CYNTHIA A. WISINSKI
REGISTER OF DEEDS
PORTAGE COUNTY
STEVENS POINT, WI
RECORDED ON
12/07/2023 08:51 AM

REC FEE: 30.00
TRANSFER FEE:
PAGES: 3
FEE EXEMPT: 77.253
THIS IS A SWIFT DOCUMENT

THIS DOCUMENT, made between City of Stevens Point, a Wisconsin Municipal Corporation ("Grantor" whether one or more), and John R. Rowe

("Grantee" whether one or more). Grantor, for valuable consideration, hereby conveys to Grantee the following building(s), fixture(s), and/or improvement(s) on leased lands, exempt lands, forest croplands or managed forest lands, as identified under Wis. Stat. §70.17(3):

See attached Legal Description.

This transaction is exempt from fee pursuant to Wis. Stats. 77.25(3).

Name and Return Address
Kari A. Yenter, Clerk
City of Stevens Point
1515 Strongs Avenue
Stevens Point, WI 54481

It is the intention of the Grantor/Grantee that the Land underlying the Building(s), Fixture(s), and/or Improvement(s) IS NOT Included on this Document.

Parcel Identification Number(s) (PIN) for Real Property on which the Building(s), Fixture(s), and/or Improvement(s) are located:
281-24-0823230001

This document is being recorded to:

- ☒ Create a new PIN for the above described Building(s), Fixture(s), and/or Improvement(s)
- ☐ Transfer the above described Building(s), Fixture(s), and/or Improvement(s)
- ☐ Other ____________________

Parcel Identification Number(s) (PIN) for Building(s), Fixture(s), and/or Improvement(s) (if already created):
2023 Parcel #29531

This is not (is) (is not) homestead property

Dated 12/4/2023

Grantor(s):

[signature] (SEAL) US
* Mike J. Wiza, Mayor

[signature] (SEAL) them
* Kari A. Yenter, Clerk

______________________ (SEAL)
*

______________________ (SEAL)
*

AUTHENTICATION

Signature(s) ____________________

Authenticated on ____________________

*

TITLE: MEMBER STATE BAR OF WISCONSIN
(If not, ____________
Authorized by Wis. Stat. 706.06)

THIS INSTRUMENT DRAFTED BY:
Andrew Logan Beveridge, City Attorney

ACKNOWLEDGMENT

STATE OF Wisconsin)
) SS.
Portage COUNTY)

Personally came before me on 12/4/2023, the above-named Mike J. Wiza and Kari A. Yenter

to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

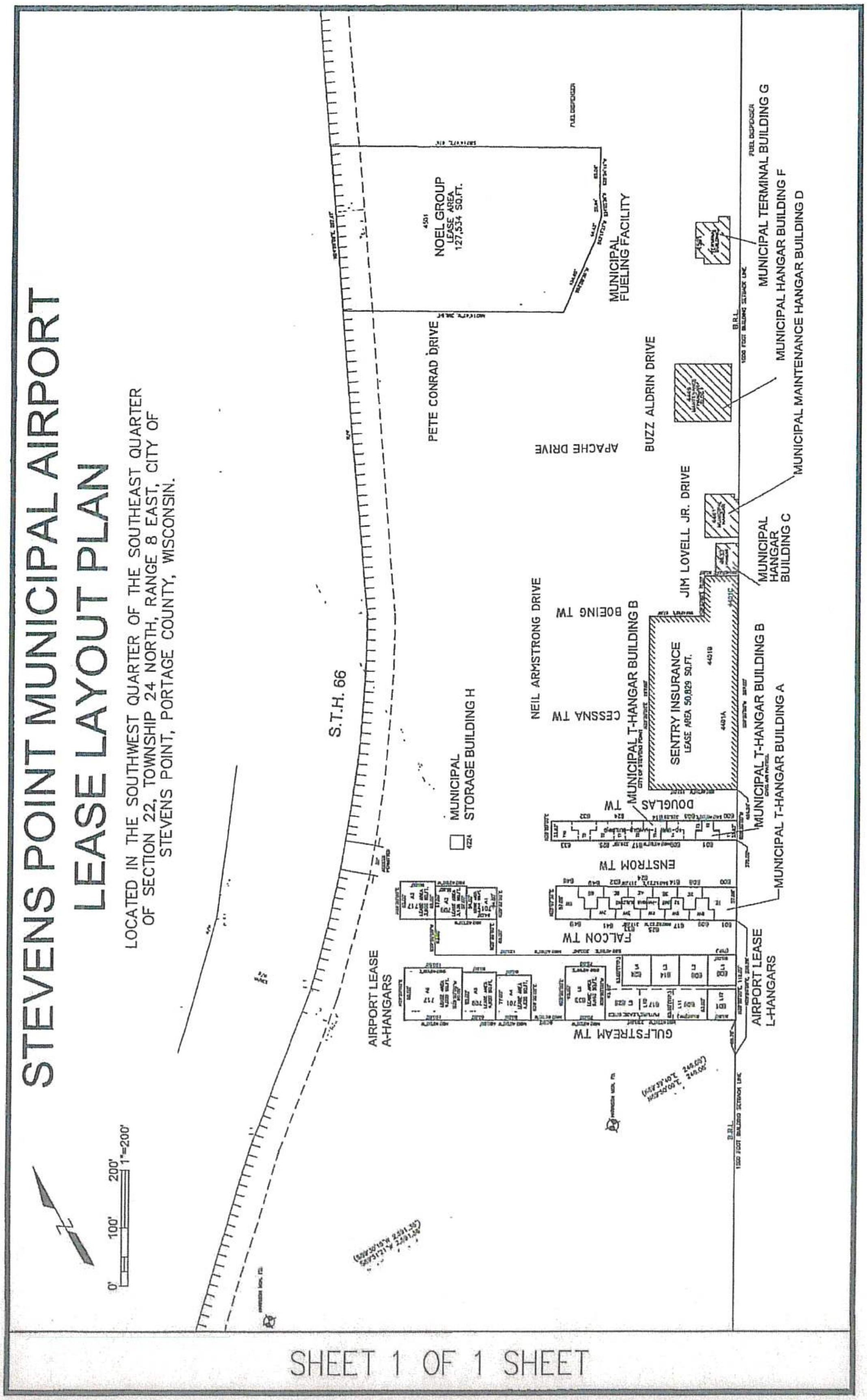
[signature]
* Becky Kalata
Notary Public, State of Wisconsin
My Commission (is permanent) (expires: 1/10/2026)
(Signatures may be authenticated or acknowledged. Both are not necessary.)

EXHIBIT 'A'
(Airport Lease - L1)

That part of the Southeast Quarter of Section 22, Township 24 North, Range 8 East, City of Stevens Point, Portage County, Wisconsin described as follows:

Commencing at the South Quarter corner of said Section 22; thence N89°31'40"E along the south line of said Section 22 to a line 1,000 feet northwesterly of and parallel with runway 3-21; thence N29°20'00"E along said parallel line 118.78 feet to the **point of beginning of this lease**; thence N69°40'00"W a distance of 50.00 feet; thence N29°20'00"E a distance of 53.00 feet; thence S60°40'00"E a distance of 50.00 feet; thence S29°20'00"W a distance of 53.00 feet to the point of beginning and there terminating.

Said lease area contains approximately 2,650 square feet.


STEVENS POINT MUNICIPAL AIRPORT
LEASE LAYOUT PLAN
LOCATED IN THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 22, TOWNSHIP 24 NORTH, RANGE 8 EAST, CITY OF STEVENS POINT, PORTAGE COUNTY, WISCONSIN.
0' 100' 200'
1"=200'
S.T.H. 66
4501
NOEL GROUP
LEASE AREA
127,534 SQ.FT.
MUNICIPAL FUELING FACILITY
FUEL DISPENSER
PETE CONRAD DRIVE
APACHE DRIVE
BUZZ ALDRIN DRIVE
JIM LOVELL JR. DRIVE
NEIL ARMSTRONG DRIVE
BOEING TW
CESSNA TW
SENTRY INSURANCE
LEASE AREA 50,829 SQ.FT.
MUNICIPAL T-HANGAR BUILDING B
DOUGLAS TW
ENSTROM TW
FALCON TW
GULFSTREAM TW
MUNICIPAL STORAGE BUILDING H
AIRPORT LEASE A-HANGARS
AIRPORT LEASE L-HANGARS
MUNICIPAL T-HANGAR BUILDING A
MUNICIPAL T-HANGAR BUILDING B
MUNICIPAL HANGAR BUILDING C
MUNICIPAL MAINTENANCE HANGAR BUILDING D
MUNICIPAL HANGAR BUILDING F
MUNICIPAL TERMINAL BUILDING G
FUEL DISPENSER
SHEET 1 OF 1 SHEET

IOWA COUNTY AIRPORT - Comparison by Month of Number of Gallons of Fuel Sold

	January	February	March	April	May	June	July	August	September	October	November	December	Totals for the Year
2022 - # of Gallons Sold													
100LL													
Sale Price per Gallon	$ 4.600	$ 4.600	$ 4.600	$ 4.600	$ 4.600	$ 6.500	$ 6.500	$ 6.500	$ 6.500	$ 6.500	$ 6.500	$ 6.500	
Total 100LL	**214.11**	**445.33**	**898.46**	**917.20**	**1,409.75**	**1,463.14**	**3,925.68**	**978.49**	**612.38**	**222.34**	**221.12**	**160.00**	**11,468.00**
JET-A Fuel													
Sale Price per Gallon	$ 3.950	$ 3.950	$ 3.950	$ 5.000	$ 5.000	$ 5.000	$ 5.400	$ 5.400	$ 5.400	$ 5.400	$ 5.400	$ 5.400	
Total JET-A Fuel	**836.70**	**204.75**	**1,058.85**	**409.86**	**1,705.47**	**1,940.81**	**5,801.85**	**8,078.38**	**2,155.31**	**2,328.41**	**683.61**	**265.21**	**25,469.21**
2022 - Total Gallons - All Types	**1,050.81**	**650.08**	**1,957.31**	**1,327.06**	**3,115.22**	**3,403.95**	**9,727.53**	**9,056.87**	**2,767.69**	**2,550.75**	**904.73**	**425.21**	**36,937.21**
Difference between 2021 & 2022	274.49	(285.31)	377.50	(1,634.39)	400.74	(540.62)	868.56	1,478.75	(18.21)	372.66	(1,937.26)	(1,259.86)	(1,902.95)
% of Increase or (Decrease)	35%	-31%	24%	-55%	15%	-14%	10%	20%	-1%	17%	-68%	-75%	-5%
2023 - # of Gallons Sold													
100LL													
Sale Price per Gallon	$ 6.500	$ 6.500	$ 6.500	$ 6.500	$ 6.500	$ 6.500	$ 6.500	$ 5.400	$ 5.450	$ 5.500	$ 5.500	$ 5.500	
Total 100LL	**86.08**	**190.73**	**67.81**	**233.83**	**827.52**	**525.60**	**1,924.54**	**1,016.16**	**965.84**	**874.38**	**445.88**	**218.15**	**7,376.52**
JET-A Fuel													
Sale Price per Gallon	$ 5.400	$ 5.400	$ 5.400	$ 5.400	$ 5.400	$ 5.400	$ 5.400	$ 4.550	$ 4.550	$ 4.800	$ 4.800	$ 4.800	
Total JET-A Fuel	**245.05**	**575.70**	**546.99**	**1,027.18**	**540.89**	**1,217.54**	**2,105.69**	**2,663.35**	**3,556.71**	**1,475.43**	**1,052.29**	**821.28**	**15,828.10**
2023 - Total Gallons - All Types	**331.13**	**766.43**	**614.80**	**1,261.01**	**1,368.41**	**1,743.14**	**4,030.23**	**3,679.51**	**4,522.55**	**2,349.81**	**1,498.17**	**1,039.43**	**23,204.62**
Difference between 2022 & 2023	(719.68)	116.35	(1,342.51)	(66.05)	(1,746.81)	(1,660.81)	(5,697.30)	(5,377.36)	1,754.86	(200.94)	593.44	614.22	(13,732.59)
% of Increase or (Decrease)	-68%	18%	-69%	-5%	-56%	-49%	-59%	-59%	63%	-8%	66%	144%	-37%
2024 - # of Gallons Sold													
100LL													
Sale Price per Gallon	$ 5.500	$ 5.450	$ 5.450	$ 5.400	$ 5.400	$ 5.450	$ 5.200	$ 5.450	$ 5.450	$ 5.450	$ 5.450	$ 5.450	**7,385.41**
Total 100LL	**99.69**	**264.66**	**433.05**	**521.72**	**1,130.73**	**610.16**	**4,325.40**						
JET-A Fuel													
Sale Price per Gallon	$ 4.800	$ 4.800	$ 4.800	$ 4.600	$ 4.600	$ 4.700	$ 4.700	$ 4.800	$ 4.800	$ 4.800	$ 4.800	$ 4.800	**9,468.90**
Total JET-A Fuel	**558.86**	**689.28**	**920.49**	**1,604.93**	**1,630.23**	**1,413.43**	**2,651.68**						
2024 - Total Gallons - All Types	**658.55**	**953.94**	**1,353.54**	**2,126.65**	**2,760.96**	**2,023.59**	**6,977.08**	-	-	-	-	-	**16,854.31**
Difference between 2023 & 2024	327.42	187.51	738.74	865.64	1,392.55	280.45	2,946.85	(3,679.51)	(4,522.55)	(2,349.81)	(1,498.17)	(1,039.43)	(6,350.31)
% of Increase or (Decrease)	99%	24%	120%	69%	102%	16%	73%	-100%	-100%	-100%	-100%	-100%	-27%

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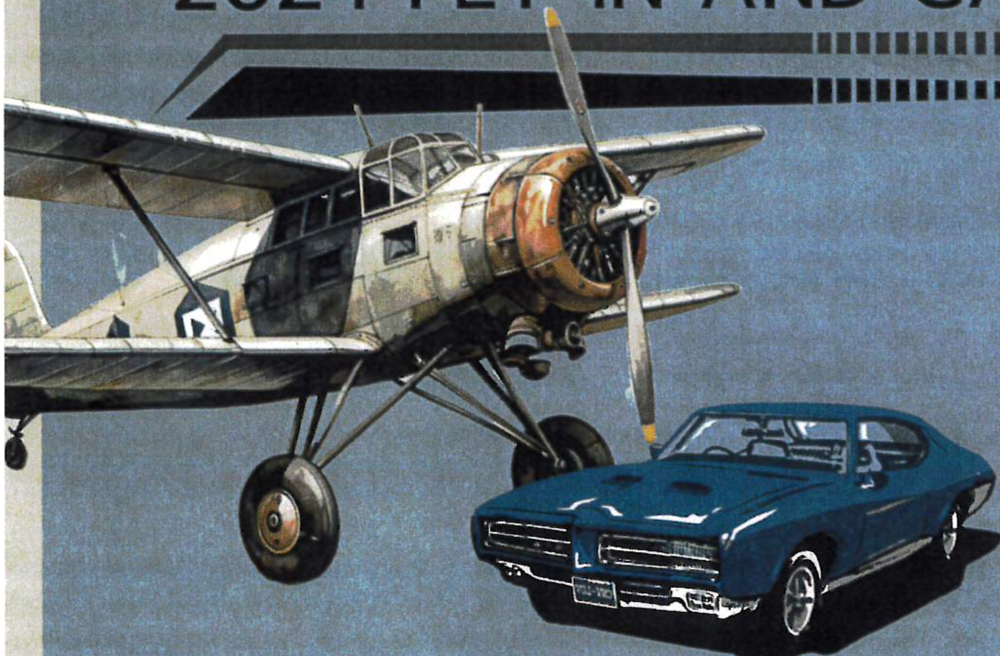
IOWA COUNTY AIRPORT
MINERAL POINT, WI

Wings & Wheels

2024 FLY-IN AND CAR SHOW



RADAR RUN

DISPLAYS

FOOD TRUCKS

SATURDAY, SEPTEMBER 21, 2024

10:00AM-4:00PM - RADAR RUN BEGINS AT 1PM

SPECTATOR VEHICLES $5 - SHOW VEHICLES $10 - RADAR RUN $20

HOSTED BY: *Low Standards*

A FUNDRAISER FOR: **UW-PLATTEVILLE AUTOMOTIVE ENTHUSIASTS CLUB** **AEC**

PILOTS: PLEASE CHECK NOTAMS AND CONTACT AIRPORT MANAGER WITH QUESTIONS

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